I.T. Appeal No. 143 of 2001
(Old No. 76 of 2000)

Hon'ble A.A. Desai, C.J.
Hon'ble M.C. Jain, J.

None for the appellant though called twice. Hence the appeal is dismissed as infructuous.

(A.A. Desai, C.J.) **(M.C. Jain, J.)**

Dt. 14.06.2001